DO NOT STAPLE ANY ITEMS TO THE RETURN.

Arizona Form
141 AZ

Arizona Fiduciary Income Tax Return

FOR CALENDAR YEAR **2014**

For the calendar year 2014 or fiscal year beginning M M D D 2 0 1 4 and ending M M D D Y Y Y Y. 66

82E ☐ **Check box 82E if filing under extension**

1 Print Name of Estate or Trust | Employer Identification Number (required)

2 Print Name and Title of Fiduciary

3 Address of Fiduciary - number and street, or rural route

4 City, Town or Post Office | State | ZIP Code

Daytime Phone Number of Fiduciary/Representative – include area code

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.
88
81 PM | 80 RCVD

Check ONLY ONE box:

5a ☐ Resident Estate
5b ☐ Nonresident Estate
5c ☐ Resident Trust
5d ☐ Nonresident Trust

Check applicable box(es):

6
1 ☐ Amended Return
2 ☐ Final Return
☐ Initial Return
☐ Decedent's Estate
☐ Bankruptcy Estate
☐ Grantor Trust
☐ Simple Trust
☐ Complex Trust
☐ Charitable Remainder Trust

7	Federal taxable income: Resident estates or trusts, enter federal taxable income from federal Form 1041. Nonresident estates or trusts, enter the amount from Arizona Form 141AZ, Schedule A, line A6			7	00
8	Net fiduciary adjustment: Enter the amount from Form 141AZ, Schedule B, line B11. If a negative number, enter that number in brackets	8	00		
9	Net fiduciary adjustment allocated to *beneficiaries*: Enter the amount from Form 141AZ, Schedule C, line C15	9	00		
10	Net fiduciary adjustment allocated to *fiduciary*: Enter the amount from Form 141AZ, Schedule C, line C16			10	00
11	Subtotal: If the amount on line 10 is a positive number, add the amount on line 10 to line 7. If the amount on line 10 is a negative number, subtract the amount on line 10 from line 7			11	00
12	Electing Small Business Trust (ESBT) income: Include federal computation			12	00
13	Add line 11 and line 12. Enter the total			13	00
14	Undistributed Net Capital Gain derived from Investment in Qualified Small Business. See instructions			14	00
15a	Enter the total net capital gain or (loss)	15a	00		
15b	Enter the total net short-term capital gain or (loss)	15b	00		
15c	Total net long-term capital gain or (loss) from the worksheet, line 14, column (b)	15c	00		
15d	Net long-term capital gain from assets taxable to the estate or trust acquired *after* December 31, 2011. Enter the amount from your worksheet, line 14, column (e)	15d	00		
15e	Multiply the amount on line 15d by 20% (.20) and enter the result			15e	00
16	**Arizona taxable income:** Subtract lines 14 and 15e from line 13			16	00
17	Tax on amount on line 16. See Tax Table on the last page of the instructions			17	00
18	Credit for taxes paid to other states or countries. See instructions			18	00
19	**Balance of tax:** Subtract line 18 from line 17. If line 18 is more than line 17, enter zero			19	00
20	Arizona estimated tax payments	20	00		
21	Payment with extension	21	00		
22	Arizona income tax withheld. See instructions	22	00		
23	Payment with original return (if amending) plus all payments after return was filed	23	00		
24	Total payments: Add lines 20 through 23	24	00		
25	Refund from original return (if amending)	25	00		
26	Balance of payments: Subtract line 25 from line 24			26	00
27	**BALANCE DUE:** Subtract line 26 from line 19. Make check payable to Arizona Department of Revenue; ***write your EIN and tax year on payment***, and include with Form 141AZ			27	00
28	**REFUND DUE:** Subtract line 19 from line 26			28	00
29	Amount of line 28 to be applied to your 2015 estimated tax			29	00
30	**Balance of refund/overpayment:** Subtract line 29 from line 28			30	00

Name of Estate or Trust (as shown on page 1)	Employer Identification Number

SCHEDULE A Nonresident Estate or Trust Source Income Schedule

Only nonresident estates and nonresident trusts should complete Schedule A. Arizona resident estates and Arizona resident trusts should not complete Schedule A.

			FEDERAL COLUMN	ARIZONA COLUMN
A1	Income (specify type):			
	A1(a)	**A1(a)**	00	00
	A1(b)	**A1(b)**	00	00
	A1(c)	**A1(c)**	00	00
	A1(d)	**A1(d)**	00	00
	A1(e)	**A1(e)**	00	00
A2	Total Income: Add lines A1(a) through A1(e)	**A2**	00	00
A3	Deductions (specify):			
	A3(a)	**A3(a)**	00	00
	A3(b)	**A3(b)**	00	00
	A3(c)	**A3(c)**	00	00
	A3(d)	**A3(d)**	00	00
	A3(e)	**A3(e)**	00	00
A4	Total deductions: Add lines A3(a) through A3(e)	**A4**	00	00
A5	**Federal Taxable Income:** Subtract line A4 from line A2 in the Federal column	**A5**	00	
A6	**Arizona Gross Income:** Subtract line A4 from line A2 in the Arizona column. Enter the difference here and also on Form 141AZ, page 1, line 7	**A6**		00

SCHEDULE B Fiduciary Adjustment

Fiduciary adjustment *increasing* federal taxable income

B1	Positive Arizona fiduciary adjustment from another estate or trust	**B1**	00
B2	Non-Arizona municipal bond interest	**B2**	00
B3	Other additions to federal taxable income. See instructions	**B3**	00
B4	Total: Add lines B1 through B3	**B4**	00

Fiduciary adjustment *decreasing* federal taxable income

B5	Negative Arizona fiduciary adjustment from another estate or trust	**B5**	00
B6	Interest received on U.S. obligations	**B6**	00
B7	Refunds from other states	**B7**	00
B8	Reserved	**B8**	
B9	Other subtractions from federal taxable income. See instructions	**B9**	00
B10	Total: Add lines B5 through B9	**B10**	00
B11	**Net adjustment:** Subtract line B10 from line B4. If the result is a negative number, enter the difference in brackets. Also, enter the difference on Form 141AZ, page 1, line 8	**B11**	00

Name of Estate or Trust (as shown on page 1)	Employer Identification Number

SCHEDULE C Fiduciary Adjustment Allocation

The Arizona fiduciary adjustment is allocated among the beneficiaries and the fiduciary in proportion to their share of the federal distributable net income.

	(a) Beneficiary	(b) Share of Federal Distributable Net Income		(c) Percent
C1		$	00	%
C2		$	00	%
C3		$	00	%
C4		$	00	%
C5		$	00	%
C6		$	00	%
C7		$	00	%
C8		$	00	%
C9		$	00	%
C10		$	00	%
C11	Subtotal: If more than 10 beneficiaries, include an additional schedule C11	$	00	%
C12	Fiduciary C12	$	00	%
C13	**Total:** Add lines C11 and C12. This should total the federal distributable net income C13	$	00	100 %

C14	Enter the fiduciary adjustment from Form 141AZ, Schedule B, line B11 here and also on Form 141AZ Schedule K-1, line 1 or Form 141AZ Schedule K-1(NR), line 3 ..... C14		00
C15	Multiply the amount on line C14 by the percentage on line C11. Enter the result here and also on Form 141AZ, page 1, line 9 ..... C15		00
C16	Multiply the amount on line C14 by the percentage on line C12. Enter the result here and also on Form 141AZ, page 1, line 10 ..... C16		00

SCHEDULE D Federal Distributable Net Income From Arizona Sources

Complete Schedule D only if the estate or trust has nonresident beneficiaries. Use the information in Schedule D to complete Form 141AZ, Schedule K-1(NR). Do not complete Schedule D if all of the beneficiaries are Arizona residents.

	(a)		(b) FEDERAL		(c) ARIZONA	
D1	Dividends	D1		00		00
D2	Interest	D2		00		00
D3	Partnership/fiduciary income	D3		00		00
D4	Net rents and royalties	D4		00		00
D5	Net profit (loss) business	D5		00		00
D6	Other income	D6		00		00
D7	Total: Add lines D1 through D6	D7		00		00
D8	Expenses	D8		00		00
D9	Federal distributable income: Subtract line D8 from line D7 and enter the difference here. Also, enter the amount from column (c) on Form 141AZ, Schedule K-1(NR), line 1	D9		00		00

Name of Estate or Trust (as shown on page 1)	Employer Identification Number

SCHEDULE E Questions

E1 Check the box if this return is for a short taxable year ☐

E2 Have Arizona income tax returns been filed for the four (4) years preceding date of death? YES ☐ NO ☐

If "No", please explain:

E3 Date of decedent's death or date the trust was established M M D D Y Y Y Y

E4 Was a fiduciary return filed the preceding year? YES ☐ NO ☐

E5 Check the box to indicate whether this return was prepared on a cash or accrual basis: CASH ☐ ACCRUAL ☐

E6 Has the federal government made an additional assessment on the income of this estate in the last four (4) years? YES ☐ NO ☐
If "Yes", submit a detailed report with this return.

E7 If return is for a trust, enter the name and address of the grantor:

PLEASE SIGN BELOW

I declare under the penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me, and to the best of my knowledge and belief is a true, correct and complete return.

SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY	DATE	PAID PREPARER'S SIGNATURE	DATE
SIGNATURE OF PERSON OTHER THAN TAXPAYER OR AGENT	DATE	FIRM NAME OF PAID PREPARER (PREPARER'S NAME IF SELF-EMPLOYED)	
STREET ADDRESS OF FIDUCIARY OR OFFICER		STREET ADDRESS OF PAID PREPARER	
CITY	STATE ZIP CODE	CITY	STATE ZIP CODE
EMPLOYER OR FIRM NAME OF FIDUCIARY/OFFICER, IF ANY		PHONE NO. (include area code)	PAID PREPARER'S TIN

- If you are sending a payment with this return, mail to:
  Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016.
  Include the payment with Form 141AZ.

- If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to:
  Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138.

NOTE: If an estate is being probated, the fiduciary may have to obtain a certificate from the department that shows no income tax is due. See page 3 of the instructions for details. Make requests for an income tax certificate separately. Do not include requests for the income tax certificate with Form 141AZ.